	ISSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting USSGL Account Attributes/1				utes/1
Line No.		USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
	Asse	ts (Note	2) I		
	Intrag	overnm	l ental		
ı	Fund	Ralance	With Treasury (Note 3)		
<u>.                                    </u>	E	1010	Fund Balance With Treasury		
1	Ē	1090	Fund Balance With Treasury Under a Continuing Resolution		
2	Inves	tments (	 Note 5)		
2	E	1342	Interest Receivable - Investments	F	
2	Ē	1610	Investments in U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	Е	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	Е	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	Е	1613	Amortization of Discount and Premium on U.S. Treasury Securities Issued by the Bureau of the Public Debt	F	
2	E	1618	Market Adjustment - Investments	F	
2	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	F	
2	E	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	F	
2	Е	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
2	Е	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	F	
2	Е	1630	Investments in U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	
2	E	1631	Discount on U.S. Treasury Zero Coupon Bonds Issued by the Bureau of the Public Debt	F	

	SGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting USSGL Account Attributes				utes/1
ine lo.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
	E	1633	Amortization of Discount on U.S. Treasury Zero Coupon Bonds	F	Addi. IIIIO.
•	-	1000	Issued by the Bureau of the Public Debt	'	
-	E	1638	Market Adjustment - Investments in U.S. Treasury Zero Coupon Bonds	F	
2	Е	1639	Contra Market Adjustment - Investments in U.S. Treasury Zero	F	
			Coupon Bonds		
2	Е	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	F	
2	Е	1690	Other Investments	F	
3	Acco	unts Rec	ceivable (Note 6)		
3	Е	1310	Accounts Receivable	F	
3	Е	1319	Allowance for Loss on Accounts Receivable	F	
3	Е	1320	Employment Benefit Contributions Receivable	F	
3	Е	1325	Taxes Receivable	F	
3	E	1330	Receivable for Transfers of Currently Invested Balances	F	
3	Е	1335	Expenditure Transfers Receivable	F	
3	E	1340	Interest Receivable - Not Otherwise Classified	F	
3	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	F	
3	E	1370	Administrative Fees Receivable - Not Otherwise Classified	F	
3	E	1923	Contingent Receivable for Capital Transfers	F	
3	Е	1925	Capital Transfers Receivable	F	
	<b>!.</b>	<u> </u>	<u> </u>		
4		s Receiv		_	
4	E	1341	Interest Receivable - Loans	F F	
4	E	1350	Loans Receivable	F	
4	E	1351	Capitalized Loan Interest Receivable - Non-Credit Reform		
<u>4</u> 4	E E	1361 1371	Penalties and Fines Receivable - Loans Administrative Fees Receivable - Loans	F	
+	-	13/1	Administrative rees receivable - Loans	Г	
5	Othe	r (Note 1	2)		
5	Е	1410	Advances and Prepayments	F	
5	E	1921	Receivable From Appropriations	F	

USSC	L Cro	sswalk -	Balance Sheet for Fiscal 2012 Reporting		
		USSGL Account Attributes/1			
l	L				
		USSGL	l	<i>.</i>	
No.		Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
5	E	1990	Other Assets	F	
6	Total	Intragov	vernmental		
6	This I	ine is cal	culated. Equals the sum of lines 1 through 5.		
	Asset	ts With th	he Public		
7			er Monetary Assets (Note 4)		
7	E	1110	Undeposited Collections	N	
7	Е	1120	Imprest Funds	N	
7	E	1125	U.S. Debit Card Funds	N	
7	Е	1130	Funds Held by the Public	N	
7	Е	1190	Other Cash	N	
7	E	1193	International Monetary Fund Assets - Reserve Position	N	
7	E	1194	Exchange Stabilization Fund Assets - Holdings of Special Drawing	N	
			Rights		
7	E	1195	Other Monetary Assets	N	
7	Е	1200	Foreign Currency	N	
7	E	1531	Seized Monetary Instruments	N	
7	E	1532	Seized Cash Deposited	N	
8	Inves	tments (			
8	E	1342	Interest Receivable - Investments	N	
8	Е	1346	Allowance for Loss on Interest Receivable - Investments	N	
8	Е	1610	Investments in U.S. Treasury Securities Issued by the Bureau of	N	2
			the Public Debt		
8	E	1611	Discount on U.S. Treasury Securities Issued by the Bureau of the	N	2
			Public Debt		
8	E	1612	Premium on U.S. Treasury Securities Issued by the Bureau of the	N	2
			Public Debt		
8	Е	1613	Amortization of Discount and Premium on U.S. Treasury Securities	N	2
			Issued by the Bureau of the Public Debt		
8	Е	1618	Market Adjustment - Investments	N	
			•		

	GL Crosswalk - Balance Sheet for Fiscal 2012 Reporting USSGL Account Attributes				utes/1
ine lo.		USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
3	Е	1620	Investments in Securities Other Than the Bureau of the Public Debt Securities	N	
3	Е	1621	Discount on Securities Other Than the Bureau of the Public Debt Securities	N	
3	E	1622	Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
3	E	1623	Amortization of Discount and Premium on Securities Other Than the Bureau of the Public Debt Securities	N	
3	E	1642	Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
3	Е	1643	Allowance for Subsidy - Preferred Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
3	E	1644	Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
3	E	1645	Allowance for Subsidy - Common Stock Accounted for Under the Provisions of the Federal Credit Reform Act	N	
3	E	1646	Discount on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
3	E	1647	Premium on Securities Accounted for Under the Provisions of the Federal Credit Reform Act	N	
3	E	1650	Preferred Stock in Federal Government Sponsored Enterprise	N	
3	E	1651	Market Adjustment - Preferred Stock in Federal Government Sponsored Enterprise	N	
3	E	1651	Market Adjustment - Senior Preferred Stock in Federal Government Sponsored Enterprise	N	
3	E	1652	Common Stock Warrants in Federal Government Sponsored Enterprise	N	
3	E	1653	Market Adjustment - Common Stock Warrants in Federal Government Sponsored Enterprise	N	
3	E	1660	Beneficial Interest in Trust	N	
3	Е	1661	Market Adjustment - Beneficial Interest in Trust	N	
8	E	1690	Other Investments	N	

<u>USSG</u>	L Cro	sswaik -	Balance Sheet for Fiscal 2012 Reporting				
			USSGL Account Attributes/1				
l	L						
		USSGL	U0001 A	/			
No.		Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.		
9			eivable, Net (Note 6)				
9	E	1310	Accounts Receivable	N			
9	E	1319	Allowance for Loss on Accounts Receivable	N			
9	E	1320	Employment Benefit Contributions Receivable	N			
9	Е	1340	Interest Receivable - Not Otherwise Classified	N			
9	E	1347	Allowance for Loss on Interest Receivable - Not Otherwise	N			
			Classified				
9	E	1360	Penalties and Fines Receivable - Not Otherwise Classified	N			
9	E	1367	Allowance for Loss on Penalties and Fines Receivable - Not	N			
			Otherwise Classified				
9	E	1370	Administrative Fees Receivable - Not Otherwise Classified	N			
9	E	1377	Allowance for Loss on Administrative Fees Receivable - Not	N			
			Otherwise Classified				
10			able, Net (Note 7)				
10		1325	Taxes Receivable	N			
10	Е	1329	Allowance for Loss on Taxes Receivable	N			
10	Е	1343	Interest Receivable - Taxes	N			
10	E	1348	Allowance for Loss on Interest Receivable - Taxes	N			
10	E	1363	Penalties and Fines Receivable - Taxes	N			
10	E	1368	Allowance for Loss on Penalties and Fines Receivable - Taxes	N			
10	E	1373	Administrative Fees Receivable - Taxes	N			
10	E	1378	Allowance for Loss on Administrative Fees Receivable - Taxes	N			
11			nd Loan Guarantees, Net (Note 8)				
11	E	1341	Interest Receivable - Loans	N			
11	Е	1345	Allowance for Loss on Interest Receivable - Loans	N			
11	E	1350	Loans Receivable	N			
11	E	1359	Allowance for Loss on Loans Receivable	N			
11	Е	1361	Penalties and Fines Receivable - Loans	N			
11	Е	1365	Allowance for Loss on Penalties and Fines Receivable - Loans	N			
11	E	1371	Administrative Fees Receivable - Loans	N			
11	Е	1375	Allowance for Loss on Administrative Fees Receivable - Loans	N			

	GL Crosswalk - Balance Sheet for Fiscal 2012 Reporting USSGL Account Attributes/1				utes/1
₋ine No.		USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
1	E	1380	Loans Receivable - Troubled Assets Relief Program	N	710001111101
1	E	1381	Interest Receivable - Loans - Troubled Assets Relief Program	N	
1	E	1385	Allowance for Loss on Interest Receivable - Loans - Troubled Assets Relief Program	N	
1	Е	1389	Allowance for Subsidy - Loans - Troubled Assets Relief Program	N	
1	Е	1399	Allowance for Subsidy	N	
1	Е	1551	Foreclosed Property	N	
11	Е	1559	Foreclosed Property - Allowance	N	
12	Inven	tory and	<u> </u> ∣ Related Property, Net (Note 9)		
12	E	1511	Operating Materials and Supplies Held for Use	N	
2	E	1512	Operating Materials and Supplies Held in Reserve for Future Use	N	
12	E	1513	Operating Materials and Supplies - Excess, Obsolete, and Unserviceable	N	
2	E	1514	Operating Materials and Supplies Held for Repair	N	
2	Е	1519	Operating Materials and Supplies - Allowance	N	
2	Е	1521	Inventory Purchased for Resale	N	
2	E	1522	Inventory Held in Reserve for Future Sale	N	
2	E	1523	Inventory Held for Repair	N	
2	E	1524	Inventory - Excess, Obsolete, and Unserviceable	N	
2	Е	1525	Inventory - Raw Materials	N	
2	Е	1526	Inventory - Work-in-Process	N	
2	Е	1527	Inventory - Finished Goods	N	
2	Е	1529	Inventory - Allowance	N	
2	Е	1541	Forfeited Property Held for Sale	N	
2	Е	1542	Forfeited Property Held for Donation or Use	N	
12	Е	1549	Forfeited Property - Allowance	N	
2	E	1561	Commodities Held Under Price Support and Stabilization Support Programs	N	
12	Е	1569	Commodities - Allowance	N	
12	E	1571	Stockpile Materials Held in Reserve	N	

0330		SSWAIK -	Balance Sheet for Fiscal 2012 Reporting  USSGL Account Attributes/1		
			0000		atcs/ i
Line	Trial	USSGL			
No.	Bal.	Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
12	Е	1572	Stockpile Materials Held for Sale	N	
12	E	1591	Other Related Property	N	
12	E	1599	Other Related Property - Allowance	N	
13	Gene	ral Prope	erty, Plant, and Equipment, Net (Note 10)		
13	Е	1711	Land and Land Rights	N	
13	Е	1712	Improvements to Land	N	
13	Е	1719	Accumulated Depreciation on Improvements to Land	N	
13	Е	1720	Construction-in-Progress	N	
13	Е	1730	Buildings, Improvements, and Renovations	N	
13	E	1739	Accumulated Depreciation on Buildings, Improvements, and	N	
			Renovations		
13	Е	1740	Other Structures and Facilities	N	
13	Е	1749	Accumulated Depreciation on Other Structures and Facilities	N	
13	Е	1750	Equipment	N	
13	Е	1759	Accumulated Depreciation on Equipment	N	
13	Е	1810	Assets Under Capital Lease	N	
13	Е	1819	Accumulated Depreciation on Assets Under Capital Lease	N	
13	E	1820	Leasehold Improvements	N	
13	E	1829	Accumulated Amortization on Leasehold Improvements	N	
13	E	1830	Internal-Use Software	N	
13	E	1832	Internal-Use Software in Development	N	
13	E	1839	Accumulated Amortization on Internal-Use Software	N	
13	Е	1840	Other Natural Resources	N	
13	E	1849	Allowance for Depletion	N	
13	Е	1890	Other General Property, Plant, and Equipment	N	·
13	Е	1899	Accumulated Depreciation on Other General Property, Plant, and	N	
			Equipment		
14		r (Note 1			·
14	Е	1410	Advances and Prepayments	N	
14	E	1990	Other Assets	N	

USS(	JL Cro	sswaik - I	Balance Sheet for Fiscal 2012 Reporting	A0001104 A44-:L	utoc/1
			U55G	L Account Attrib	utes/1
		-			
Line	Trial	USSGL			
No.		Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
15		Assets	OSSGE ACCOUNT THE	r eu / Nom eu	Addi. IIIIO.
15			L culated. Equals the sum of lines 6 through 14.		
13	111131	lile is call	Light Equals the sum of lines of through 14.		
16	Stew	ı ardship l	PP&E (Note 11)		
	Liabi	lities (No	te 13)		
		1			
	Intrag	governm	ental		
					_
17	Acco	unts Pay	rable		
17	Е	2110	Accounts Payable	F	
17	Е	2120	Disbursements in Transit	F	
17	Е	2140	Accrued Interest Payable - Not Otherwise Classified	F	
17	Е	2150	Payable for Transfers of Currently Invested Balances	F	
17	Е	2155	Expenditure Transfers Payable	F	
17	Е	2170	Subsidy Payable to the Financing Account	F	
17	Е	2960	Accounts Payable From Canceled Appropriations	F	
18		(Note 14			
18	E	2141	Accrued Interest Payable - Debt	F	
18	E	2510	Principal Payable to the Bureau of the Public Debt	F	
18	E	2511	Capitalized Loan Interest Payable - Non-Credit Reform	F	
18	E	2520	Principal Payable to the Federal Financing Bank	F	
18	E	2530	Securities Issued by Federal Agencies Under General and Special	F	
18	E	2531	Financing Authority  Discount on Securities Issued by Federal Agencies Under General	F	
10	-	2001	and Special Financing Authority	F	
18	E	2532	Premium on Securities Issued by Federal Agencies Under General	F	
10		2002	and Special Financing Authority	'	
18	E	2533	Amortization of Discount and Premium on Securities Issued by	F	
			Federal Agencies Under General and Special Financing Authority		
			The state of the s		
18	Е	2540	Participation Certificates	F	

	SGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting USSGL Account Attributes/1				utes/1
ine		USSGL			
No.	_	Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
8	E	2590	Other Debt	F	
	041	(Natas	45 40 and 47)		
9	E	2130	15, 16, and 17) Contract Holdbacks	F	
9	E	2190	Other Liabilities With Related Budgetary Obligations	F	
9	E	2213	Employer Contributions and Payroll Taxes Payable	F	
19	E	2215	Other Post Employment Benefits Due and Payable	F	
9	E	2225	Unfunded FECA Liability	F	
9	E	2223	Other Unfunded Employment Related Liability	F	
9	E	2310	Liability for Advances and Prepayments	F	
19	E	2410	Liability for Clearing Accounts	F	
19	E	2923	Contingent Liability for Capital Transfers	F	
19	E	2940	Capital Lease Liability	F	
19	E	2970	Liability for Capital Transfers to the General Fund of the Treasury	F	
19	E	2980	Custodial Liability	F	
19	Ē	2985	Liability for Non-Entity Assets Not Reported on the Statement of	F	
	<u> </u>		Custodial Activity	_	
19	E	2990	Other Liabilities Without Related Budgetary Obligations	F	
20	Total	Intragov	l vernmental		
20			culated. Equals the sum of lines 17 through 19.		
	Liabil	litias Wit	h the Public		
	Liabi	VIII	in the rubile		
21	Acco	unts Pay	rable		
21	Е	2110	Accounts Payable	N	
21	Е	2120	Disbursements in Transit	N	
21	E	2140	Accrued Interest Payable - Not Otherwise Classified	N	
21	E	2960	Accounts Payable From Canceled Appropriations	N	
			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		
22			tee Liability (Note 8)	N.	
22	E	2180	Loan Guarantee Liability	N	

			valk - Balance Sheet for Fiscal 2012 Reporting USSGL Account Attributes/1			
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.	
23	Dobt	Hold by	l the Public (Note 14)			
23	E	2141	Accrued Interest Payable - Debt	N		
<u>23</u>	Ē	2530	Securities Issued by Federal Agencies Under General and Special	N		
_0	l <sup>-</sup>	2000	Financing Authority	.,		
23	E	2531	Discount on Securities Issued by Federal Agencies Under General	N		
	l <sup>-</sup>	2001	and Special Financing Authority	.,		
23	E	2532	Premium on Securities Issued by Federal Agencies Under General	N		
-	]		and Special Financing Authority			
23	Е	2533	Amortization of Discount and Premium on Securities Issued by	N		
			Federal Agencies Under General and Special Financing Authority			
23	E	2540	Participation Certificates	N		
23	Е	2590	Other Debt	N		
24			oyee and Veteran Benefits (Note 15)			
24	Е	2191	Employee Health Care Liability Incurred but Not Reported	N		
24	Е	2215	Other Post Employment Benefits Due and Payable	N		
24	E	2216	Pension Benefits Due and Payable to Beneficiaries	N		
24	E	2217	Benefit Premiums Payable to Carriers	N		
24	E	2218	Life Insurance Benefits Due and Payable to Beneficiaries	N		
24	Е	2610	Actuarial Pension Liability	N		
24	E	2620	Actuarial Health Insurance Liability	N		
24	Е	2630	Actuarial Life Insurance Liability	N		
24	Е	2650	Actuarial FECA Liability	N		
24	E	2690	Other Actuarial Liabilities	N		
25	Envir	onmenta	l al and Disposal Liabilities (Note 16)			
25	E	2995	Estimated Cleanup Cost Liability	N		
26	Bene	fits Due	l and Payable			
26	Е	2160	Entitlement Benefits Due and Payable	N		

27         Other (Notes 15, 16, 17, 18, and 19)           27         E         2112         Accounts Payable for Federal Government Sponsored Enterprise         N           27         E         2130         Contract Holdbacks         N           27         E         2190         Other Liabilities With Related Budgetary Obligations         N           27         E         2210         Accrued Funded Payroll and Leave         N           27         E         2211         Withholdings Payable         N           27         E         2213         Employer Contributions and Payroll Taxes Payable         N           27         E         2220         Unfunded Leave         N           27         E         2290         Other Unfunded Employment Related Liability         N           27         E         2310         Liability for Advances and Prepayments         N           27         E         2320         Other Deferred Revenue         N           27         E         2400         Liability for Nonfiduciary Deposit Funds and Undeposited         N           27         E         2410         Liability for Clearing Accounts         N           27         E         2400         Actuarial Liabilities for Treas	/1	Account Attribut	- Balance Sheet for Fiscal 2012 Reporting USSGL			0000
No.         Bal.         Acct.         USSGL Account Title         Fed / NonFed         Addl           27         Other (Notes 15, 16, 17, 18, and 19)         Part (Notes 15, 16, 17, 18, and 19)         N           27         E         2112         Accounts Payable for Federal Government Sponsored Enterprise         N           27         E         2130         Contract Holdbacks         N           27         E         2190         Other Liabilities With Related Budgetary Obligations         N           27         E         2210         Accrued Funded Payroll and Leave         N           27         E         2211         Withholdings Payable         N           27         E         2213         Employer Contributions and Payroll Taxes Payable         N           27         E         2213         Employer Contributions and Payroll Taxes Payable         N           27         E         2210         Unfunded Leave         N           27         E         2220         Unfunded Leave         N           27         E         2310         Liability for Advances and Prepayments         N           27         E         2320         Other Deferred Revenue         N           27         E						
27     Other (Notes 15, 16, 17, 18, and 19)       27     E     2112     Accounts Payable for Federal Government Sponsored Enterprise     N       27     E     2130     Contract Holdbacks     N       27     E     2190     Other Liabilities With Related Budgetary Obligations     N       27     E     2210     Accrued Funded Payroll and Leave     N       27     E     2211     Withholdings Payable     N       27     E     2213     Employer Contributions and Payroll Taxes Payable     N       27     E     2220     Unfunded Leave     N       27     E     2290     Other Unfunded Employment Related Liability     N       27     E     2310     Chiability for Advances and Prepayments     N       27     E     2320     Other Deferred Revenue     N       27     E     2400     Liability for Nonfiduciary Deposit Funds and Undeposited     N       27     E     2400     Liability for Clearing Accounts     N       27     E     2410     Liability for Clearing Accounts     N       27     E     2660     Actuarial Liabilities for Treasury-Managed Benefit Programs     N       27     E     2910     Prior Liens Outstanding on Acquired Collateral     N <th>ddl. Info.</th> <th>Fed / NonFed</th> <th></th> <th></th> <th></th> <th></th>	ddl. Info.	Fed / NonFed				
E 2112 Accounts Payable for Federal Government Sponsored Enterprise N  27 E 2130 Contract Holdbacks  28 E 2190 Other Liabilities With Related Budgetary Obligations N  29 E 2210 Accrued Funded Payroll and Leave N  20 E 2211 Withholdings Payable N  21 E 2213 Employer Contributions and Payroll Taxes Payable N  22 E 2213 Employer Contributions and Payroll Taxes Payable N  27 E 2220 Unfunded Leave N  28 E 2290 Other Unfunded Employment Related Liability N  29 E 2310 Liability for Advances and Prepayments N  20 E 2320 Other Deferred Revenue N  21 E 2320 Other Deferred Revenue N  22 E 2400 Liability for Nonfiduciary Deposit Funds and Undeposited N  28 Collections N  29 E 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs N  20 E 2660 Actuarial Liabilities for Treasury-Managed Benefit Programs N  21 E 2910 Prior Liens Outstanding on Acquired Collateral N  22 E 2920 Contingent Liabilities  23 E 2920 Contingent Liabilities  24 E 2940 Capital Lease Liability N  25 E 2980 Custodial Liability N  26 E 2980 Custodial Liability N  27 E 2980 Total Liabilities  28 Total Liabilities  29 Commitments and Contingencies (Note 20)	<u></u>	rea / Norii ea				
E 2190 Other Liabilities With Related Budgetary Obligations N  P E 2210 Accrued Funded Payroll and Leave N  E 2211 Withholdings Payable N  E 2213 Employer Contributions and Payroll Taxes Payable N  P E 2220 Unfunded Leave N  P E 2290 Other Unfunded Employment Related Liability N  P E 2310 Liability for Advances and Prepayments N  P E 2310 Liability for Advances and Prepayments N  P E 2320 Other Deferred Revenue N  P E 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections N  P E 2410 Liability for Clearing Accounts N  P E 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs N  P E 2910 Prior Liens Outstanding on Acquired Collateral N  P E 2920 Contingent Liabilities  P E 2920 Contingent Liabilities  P E 2920 Contingent Liabilities  P E 2930 Custodial Liability  P E 2940 Capital Lease Liability  P E 2950 Other Liabilities Without Related Budgetary Obligations N  P E 2980 Custodial Liabilities  P E 2990 Other Liabilities Without Related Budgetary Obligations N  P E 2990 Commitments and Contingencies (Note 20)		N				27
27         E         2210         Accrued Funded Payroll and Leave         N           27         E         2211         Withholdings Payable         N           27         E         2213         Employer Contributions and Payroll Taxes Payable         N           27         E         2220         Unfunded Leave         N           27         E         2290         Other Unfunded Employment Related Liability         N           27         E         2310         Liability for Advances and Prepayments         N           27         E         2320         Other Deferred Revenue         N           27         E         2320         Other Deferred Revenue         N           27         E         2400         Liability for Nonfiduciary Deposit Funds and Undeposited         N           Collections         N         Collections         N           27         E         2410         Liability for Clearing Accounts         N           27         E         2660         Actuarial Liabilities for Federal Insurance and Guarantee Programs         N           27         E         2910         Prior Liens Outstanding on Acquired Collateral         N           27         E         2920         Conti		N	Contract Holdbacks	2130	Е	27
E   2211   Withholdings Payable   N		N	Other Liabilities With Related Budgetary Obligations	2190	Е	27
E 2213 Employer Contributions and Payroll Taxes Payable N  TE 2220 Unfunded Leave N  TE 2220 Unfunded Leave N  TE 2290 Other Unfunded Employment Related Liability N  TE 2310 Liability for Advances and Prepayments N  TE 2310 Ciber Deferred Revenue N  TE 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections  TE 2410 Liability for Clearing Accounts N  TE 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs N  TE 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs N  TE 2910 Prior Liens Outstanding on Acquired Collateral N  TE 2920 Contingent Liabilities  TE 2920 Contingent Liabilities  TE 2940 Capital Lease Liability N  TE 2940 Capital Lease Liability N  TE 2940 Custodial Liability N  TE 2940 Custodial Liability N  TE 2940 Custodial Liability N  TO E 2950 Custodial Liability N  To E 2960 Custodial		N	Accrued Funded Payroll and Leave	2210	Е	27
E 2220 Unfunded Leave N  TE 2290 Other Unfunded Employment Related Liability N  TE 2310 Liability for Advances and Prepayments N  TE 2320 Other Deferred Revenue N  TE 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections N  Collections N  TE 2410 Liability for Clearing Accounts N  TE 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs N  TE 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs N  TE 2910 Prior Liens Outstanding on Acquired Collateral N  TE 2920 Contingent Liabilities  TE 2920 Contingent Liabilities - Federal Government Sponsored Enterprise N  TE 2940 Capital Lease Liability N  TE 2980 Custodial Liability N  TE 2980 Custodial Liability N  TO E 2990 Other Liabilities Without Related Budgetary Obligations N  This line is calculated. Equals the sum of lines 20 through 27.  TE Commitments and Contingencies (Note 20)		N		2211	Е	27
E   2220		N	Employer Contributions and Payroll Taxes Payable	2213	E	27
E 2310 Liability for Advances and Prepayments N  27 E 2320 Other Deferred Revenue N  28 E 2400 Liability for Nonfiduciary Deposit Funds and Undeposited N  29 Collections N  20 E 2410 Liability for Clearing Accounts N  20 E 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs N  21 E 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs N  22 E 2910 Prior Liens Outstanding on Acquired Collateral N  23 E 2920 Contingent Liabilities N  24 E 2922 Contingent Liabilities Federal Government Sponsored Enterprise N  25 E 2940 Capital Lease Liability N  26 E 2980 Custodial Liability N  27 E 2980 Other Liabilities Without Related Budgetary Obligations N  28 Total Liabilities  29 Commitments and Contingencies (Note 20)		N		2220	Е	27
E 2320 Other Deferred Revenue N  27 E 2400 Liability for Nonfiduciary Deposit Funds and Undeposited N  28 Collections N  29 E 2410 Liability for Clearing Accounts N  20 E 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs N  20 E 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs N  20 E 2910 Prior Liens Outstanding on Acquired Collateral N  21 E 2920 Contingent Liabilities N  22 E 2922 Contingent Liabilities - Federal Government Sponsored Enterprise N  23 E 2940 Capital Lease Liability N  24 E 2980 Custodial Liability N  25 E 2990 Other Liabilities Without Related Budgetary Obligations N  26 Total Liabilities  27 Total Liabilities  28 Total Liabilities  29 Commitments and Contingencies (Note 20)		N	Other Unfunded Employment Related Liability	2290	Е	27
E 2400 Liability for Nonfiduciary Deposit Funds and Undeposited Collections  Provided Funds and Undeposited Collections  Liability for Clearing Accounts  Accounts  Accounts  Accounts  N  Actuarial Liabilities for Federal Insurance and Guarantee Programs  N  Accounting Insurance and Guarantee Programs  N  Prior Liens Outstanding on Acquired Collateral  Prior Liens Outstanding on Acquired Collateral  Contingent Liabilities  N  Contingent Liabilities  Contingent Liabilities - Federal Government Sponsored Enterprise  N  Contingent Liability  R  Contingent Liability  N  Control Liabilities  R  Control Liabilities  R  Control Liabilities  Control Liabilities  Control Liabilities  Control Liabilities  Commitments and Contingencies (Note 20)		N	Liability for Advances and Prepayments	2310	E	27
Collections  27 E 2410 Liability for Clearing Accounts  28 E 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs  29 E 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs  20 E 2910 Prior Liens Outstanding on Acquired Collateral  21 E 2920 Contingent Liabilities  22 E 2922 Contingent Liabilities  23 E 2922 Contingent Liabilities - Federal Government Sponsored Enterprise  24 N  25 E 2940 Capital Lease Liability  26 N  27 E 2980 Custodial Liability  28 Total Liabilities  29 Total Liabilities  20 Commitments and Contingencies (Note 20)		N	Other Deferred Revenue	2320	Е	27
E 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs N  27 E 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs N  27 E 2910 Prior Liens Outstanding on Acquired Collateral N  27 E 2920 Contingent Liabilities N  28 Total Liabilities  29 Commitments and Contingencies (Note 20)		N	1 ' '	2400	E	27
E 2660 Actuarial Liabilities for Federal Insurance and Guarantee Programs N  27 E 2670 Actuarial Liabilities for Treasury-Managed Benefit Programs N  27 E 2910 Prior Liens Outstanding on Acquired Collateral N  27 E 2920 Contingent Liabilities N  27 E 2922 Contingent Liabilities - Federal Government Sponsored Enterprise N  27 E 2940 Capital Lease Liability N  27 E 2980 Custodial Liability N  27 E 2990 Other Liabilities Without Related Budgetary Obligations N  28 Total Liabilities  29 Commitments and Contingencies (Note 20)		N	Liability for Clearing Accounts	2410	Е	27
E 2910 Prior Liens Outstanding on Acquired Collateral N  E 2920 Contingent Liabilities N  E 2922 Contingent Liabilities - Federal Government Sponsored Enterprise N  E 2940 Capital Lease Liability N  E 2980 Custodial Liability N  E 2990 Other Liabilities Without Related Budgetary Obligations N  Total Liabilities  This line is calculated. Equals the sum of lines 20 through 27.  Commitments and Contingencies (Note 20)		N	Actuarial Liabilities for Federal Insurance and Guarantee Programs	2660	E	27
E   2910   Prior Liens Outstanding on Acquired Collateral   N		N	Actuarial Liabilities for Treasury-Managed Benefit Programs	2670	Е	27
E 2922 Contingent Liabilities - Federal Government Sponsored Enterprise N  27 E 2940 Capital Lease Liability N  27 E 2980 Custodial Liability N  27 E 2990 Other Liabilities Without Related Budgetary Obligations N  28 Total Liabilities  29 This line is calculated. Equals the sum of lines 20 through 27.  29 Commitments and Contingencies (Note 20)		N		2910	Е	27
27 E 2940 Capital Lease Liability N 27 E 2980 Custodial Liability N 27 E 2990 Other Liabilities Without Related Budgetary Obligations N 28 Total Liabilities 28 This line is calculated. Equals the sum of lines 20 through 27.  29 Commitments and Contingencies (Note 20)		N	Contingent Liabilities	2920	Е	27
27 E 2980 Custodial Liability N 27 E 2990 Other Liabilities Without Related Budgetary Obligations N  28 Total Liabilities 28 This line is calculated. Equals the sum of lines 20 through 27.  29 Commitments and Contingencies (Note 20)		N	Contingent Liabilities - Federal Government Sponsored Enterprise	2922	E	27
27 E 2980 Custodial Liability N 27 E 2990 Other Liabilities Without Related Budgetary Obligations N  28 Total Liabilities 28 This line is calculated. Equals the sum of lines 20 through 27.  29 Commitments and Contingencies (Note 20)		N	Capital Lease Liability	2940	Е	27
27 E 2990 Other Liabilities Without Related Budgetary Obligations N  28 Total Liabilities 28 This line is calculated. Equals the sum of lines 20 through 27.  29 Commitments and Contingencies (Note 20)	3	N		2980	Е	27
28 This line is calculated. Equals the sum of lines 20 through 27.  29 Commitments and Contingencies (Note 20)		N		2990	E	27
29 Commitments and Contingencies (Note 20)						
			culated. Equals the sum of lines 20 through 27.	line is cald	This li	28
Not Position			s and Contingencies (Note 20)	nmitments	Comn	29
Net Position				 Position	Net P	

<u> </u>	L Cro	sswaik -	Balance Sheet for Fiscal 2012 Reporting	N. A	1 - 14		
			USSGL Account Attributes/1				
. :	Tuial	LICCOL					
Line		USSGL	UICCOL Assessment Title	Fad / NauFad	A -l -ll locks		
No.		Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.		
30			Appropriations - Earmarked Funds (Note 21)				
30	В	3100	Unexpended Appropriations - Cumulative				
30	E	3101	Unexpended Appropriations - Appropriations Received	_			
30	E	3102	Unexpended Appropriations - Transfers-In	F			
30	Е	3103	Unexpended Appropriations - Transfers-Out	F			
30	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to				
			Corrections of Errors - Years Preceding the Prior Year				
30	Е	3106	Unexpended Appropriations - Adjustments				
30	Е	3107	Unexpended Appropriations - Used				
30	E	3108	Unexpended Appropriations - Prior-Period Adjustments Due to				
			Corrections of Errors				
30	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to				
			Changes in Accounting Principles				
31	Unex	pended A	Appropriations - Other Funds				
31	В	3100	Unexpended Appropriations - Cumulative				
31	E	3101	Unexpended Appropriations - Appropriations Received				
31	E	3102	Unexpended Appropriations - Transfers-In				
31	E	3103	Unexpended Appropriations - Transfers-Out				
31	E	3105	Unexpended Appropriations - Prior Period Adjustments Due to				
			Corrections of Errors - Years Preceding the Prior Year				
31	Е	3106	Unexpended Appropriations - Adjustments				
31	Е	3107	Unexpended Appropriations - Used				
31	Е	3108	Unexpended Appropriations - Prior-Period Adjustments Due to				
			Corrections of Errors				
31	E	3109	Unexpended Appropriations - Prior-Period Adjustments Due to				
			Changes in Accounting Principles				
32	Cumi	ulative R	esults of Operations - Earmarked Funds (Note 21)				
32	В	3310	Cumulative Results of Operations				
32	Е	5100	Revenue From Goods Sold	F/N			
32	Е	5109	Contra Revenue for Goods Sold	F/N			
32	E	5200	Revenue From Services Provided	F/N			
32	B E	3310 5100	Revenue From Goods Sold				
32	E	5200	Revenue From Services Provided	F/N			

			USSG	L Account Attrib	utes/1
₋ine No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5209	Contra Revenue for Services Provided	F/N	71001111101
32	E	5310	Interest Revenue - Other	F/N	
32	E	5311	Interest Revenue - Investments	F/N	
32	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
32	E	5313	Interest Revenue - Subsidy Amortization	N	
32	Е	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
32	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
32	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
32	Е	5318	Contra Revenue for Interest Revenue - Investments	F/N	
32	Е	5319	Contra Revenue for Interest Revenue - Other	F/N	
32	Е	5320	Penalties and Fines Revenue	F/N	
32	Е	5324	Contra Revenue for Penalties and Fines	F/N	
32	Е	5325	Administrative Fees Revenue	F/N	
32	Е	5329	Contra Revenue for Administrative Fees	F/N	
32	Е	5400	Benefit Program Revenue	F/N	
32	Е	5409	Contra Revenue for Benefit Program Revenue	F/N	
32	E	5500	Insurance and Guarantee Premium Revenue	N	
32	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
32	E	5600	Donated Revenue - Financial Resources	N	
32	Е	5609	Contra Revenue for Donations - Financial Resources	N	
32	Е	5610	Donated Revenue - Nonfinancial Resources	N	
32	Е	5619	Contra Donated Revenue - Nonfinancial Resources	N	
32	Е	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
32	Е	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
32	Е	5650	Forfeiture Revenue - Forfeitures of Property	N	
32	Е	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
32	Е	5700	Expended Appropriations		
32	Е	5705	Expended Appropriations - Prior Period Adjustments Due to		
			Corrections of Errors - Years Preceding the Prior Year		

		USS		SL Account Attributes/1	
No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5708	Expended Appropriations - Prior-Period Adjustments Due to		
			Corrections of Errors		
32	E	5709	Expended Appropriations - Prior-Period Adjustments Due to		
			Changes in Accounting Principles		
32	Е	5720	Financing Sources Transferred In Without Reimbursement	F	
32	Е	5730	Financing Sources Transferred Out Without Reimbursement	F	
32	Е	5740	Appropriated Earmarked Receipts Transferred In	F	
32	E	5745	Appropriated Earmarked Receipts Transferred Out	F	
32	E	5750	Expenditure Financing Sources - Transfers-In	F	
32	Е	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
32	Е	5756	Nonexpenditure Financing Sources - Transfers-In - Capital	F	
			Transfers		
32	Е	5760	Expenditure Financing Sources - Transfers-Out	F	
32	Е	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F	
32	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital	F	
			Transfers		
32	E	5775	Nonbudgetary Financing Sources Transferred In	F	
32	E	5776	Nonbudgetary Financing Sources Transferred Out	F	
32	Е	5780	Imputed Financing Sources	F	
32	Е	5790	Other Financing Sources	F	
32	E	5791	Adjustment to Financing Sources - Downward Reestimate or	F	
			Negative Subsidy		
32	Е	5792	Financing Sources To Be Transferred Out - Contingent Liability	F	
32	Е	5800	Tax Revenue Collected - Not Otherwise Classified	F/N	
32	E	5801	Tax Revenue Collected - Individual	F/N	
32	Е	5802	Tax Revenue Collected - Corporate	F/N	
32	Е	5803	Tax Revenue Collected - Unemployment	F/N	
32	Е	5804	Tax Revenue Collected - Excise	F/N	
32	Е	5805	Tax Revenue Collected - Estate and Gift	F/N	
32	Е	5806	Tax Revenue Collected - Customs	F/N	
32	Е	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N	
32	Е	5821	Tax Revenue Accrual Adjustment - Individual	F/N	
32	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N	

			USSG	L Account Attributes/1	
Line No.		USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N	
32	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N	
32	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N	
32	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N	
32	E	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N	
32	E	5831	Contra Revenue for Taxes - Individual	F/N	
32	E	5832	Contra Revenue for Taxes - Corporate	F/N	
32	E	5833	Contra Revenue for Taxes - Unemployment	F/N	
32	E	5834	Contra Revenue for Taxes - Excise	F/N	
32	E	5835	Contra Revenue for Taxes - Estate and Gift	F/N	
32	E	5836	Contra Revenue for Taxes - Customs	F/N	
32	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N	
32	E	5891	Tax Revenue Refunds - Individual	F/N	
32	Е	5892	Tax Revenue Refunds - Corporate	F/N	
32	E	5893	Tax Revenue Refunds - Unemployment	F/N	
32	Е	5894	Tax Revenue Refunds - Excise	F/N	
32	Е	5895	Tax Revenue Refunds - Estate and Gift	F/N	
32	Е	5896	Tax Revenue Refunds - Customs	F/N	
32	Е	5900	Other Revenue	F/N	
32	Е	5909	Contra Revenue for Other Revenue	F/N	
32	E	5921	Valuation Change in Investments - Exchange Stabilization Fund	N	
32	Е	5922	Valuation Change in Investments for Federal Government Sponsored Enterprise	N	
32	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N	
32	Е	5990	Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N	3
32	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F	
32	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F	

			USSGI	Account Attributes/1	
Line No.		USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
32	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F	
32	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F	
32	E	6100	Operating Expenses/Program Costs	F/N	
32	E	6190	Contra Bad Debt Expense - Incurred for Others	F/N	
32	E	6199	Adjustment to Subsidy Expense	N	
32	E	6310	Interest Expenses on Borrowing From the Bureau of the Public Debt and/or the Federal Financing Bank	F	
32	E	6320	Interest Expenses on Securities	F/N	
32	Е	6330	Other Interest Expenses	F/N	
32	E	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N	
32	E	6400	Benefit Expense	F/N	
32	Е	6500	Cost of Goods Sold	N	
32	Е	6600	Applied Overhead	N	
32	Е	6610	Cost Capitalization Offset	N	
32	Е	6710	Depreciation, Amortization, and Depletion	N	
32	Е	6720	Bad Debt Expense	F/N	
32	Е	6730	Imputed Costs	F	
32	Е	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
32	Е	6800	Future Funded Expenses	F/N	
32	Е	6850	Employer Contributions to Employee Benefit Programs Not Requiring Current-Year Budget Authority (Unobligated)	F	
32	Е	6900	Nonproduction Costs	F/N	
32	Е	7110	Gains on Disposition of Assets - Other	N	
32	Е	7111	Gains on Disposition of Investments	F/N	-
32	Е	7112	Gains on Disposition of Borrowings	F	
32	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
32	E	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
32	E	7180	Unrealized Gains	F/N	
32	E	7190	Other Gains	F/N	

	SSGL Crosswalk - Balance Sheet for Fiscal 2012 Reporting USSGL Account Attribut			utes/1	
ine lo.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
2	E	7210	Losses on Disposition of Assets - Other	N	Addi. IIIIO.
32	E	7211	Losses on Disposition of Investments	F/N	
2	E	7212	Losses on Disposition of Borrowings	F	
<u>-</u> 2	E	7271	Gains on Changes in Long-Term Assumptions	N	
2	E	7272	Losses on Changes in Long-Term Assumptions	N	
2	E	7280	Unrealized Losses	F/N	
2	Е	7290	Other Losses	F/N	
2	Е	7300	Extraordinary Items	N	
32	Е	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
32	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
2	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years Preceding the Prior Year	F/N	
2	E	7500	Distribution of Income - Dividend	F/N	
32	E	7600	Changes in Actuarial Liability	N	
3			esults of Operations - Other Funds		
3	В	3310	Cumulative Results of Operations	- 0.	
3	E	5100	Revenue From Goods Sold	F/N	
3	E	5109	Contra Revenue for Goods Sold	F/N	
3	E	5200	Revenue From Services Provided	F/N	
3	E	5209	Contra Revenue for Services Provided	F/N	
3	E	5310	Interest Revenue - Other	F/N	
3	E	5311	Interest Revenue - Investments	F/N	
3	E	5312	Interest Revenue - Loans Receivable/Uninvested Funds	F/N	
3	E	5313	Interest Revenue - Subsidy Amortization	N	
3	E	5314	Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
3	E	5315	Contra Revenue for Dividend Income Accounted for Under the Provisions of the Federal Credit Reform Act	N	
3	Е	5317	Contra Revenue for Interest Revenue - Loans Receivable	F/N	
3	E	5318	Contra Revenue for Interest Revenue - Investments	F/N	
33	Е	5319	Contra Revenue for Interest Revenue - Other	F/N	

	GL Crosswalk - Balance Sheet for Fiscal 2012 Reporting USSGL Account Attr			L Account Attrib	utes/1
₋ine No.		USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	5320	Penalties and Fines Revenue	F/N	7 10.0
33	Ē	5324	Contra Revenue for Penalties and Fines	F/N	
33	E	5325	Administrative Fees Revenue	F/N	
33	E	5329	Contra Revenue for Administrative Fees	F/N	
33	E	5400	Benefit Program Revenue	F/N	
33	E	5409	Contra Revenue for Benefit Program Revenue	F/N	
33	E	5500	Insurance and Guarantee Premium Revenue	N	
33	E	5509	Contra Revenue for Insurance and Guarantee Premium Revenue	N	
33	E	5600	Donated Revenue - Financial Resources	N	
33	E	5609	Contra Revenue for Donations - Financial Resources	N	
33	E	5610	Donated Revenue - Nonfinancial Resources	N	
33	E	5619	Contra Donated Revenue - Nonfinancial Resources	N	
33	E	5640	Forfeiture Revenue - Cash and Cash Equivalents	N	
33	E	5649	Contra Forfeiture Revenue - Cash and Cash Equivalents	N	
33	E	5650	Forfeiture Revenue - Forfeitures of Property	N	
33	E	5659	Contra Forfeiture Revenue - Forfeitures of Property	N	
33	Е	5700	Expended Appropriations		
33	E	5705	Expended Appropriations - Prior Period Adjustments Due to		
			Corrections of Errors - Years Preceding the Prior Year		
33	E	5708	Expended Appropriations - Prior-Period Adjustments Due to Corrections of Errors		
33	E	5709	Expended Appropriations - Prior-Period Adjustments Due to Changes in Accounting Principles		
33	E	5720	Financing Sources Transferred In Without Reimbursement	F	
33	E	5730	Financing Sources Transferred Out Without Reimbursement	F	
33	E	5740	Appropriated Earmarked Receipts Transferred In	F	
33	Е	5745	Appropriated Earmarked Receipts Transferred Out	F	
33	Е	5750	Expenditure Financing Sources - Transfers-In	F	
33	Е	5755	Nonexpenditure Financing Sources - Transfers-In - Other	F	
33	E	5756	Nonexpenditure Financing Sources - Transfers-In - Capital Transfers	F	
33	E	5760	Expenditure Financing Sources - Transfers-Out	F	

	GL Cros		USSO	USSGL Account Attributes/1		
No.					F F	
		USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.	
33	Е	5765	Nonexpenditure Financing Sources - Transfers-Out - Other	F		
33	E	5766	Nonexpenditure Financing Sources - Transfers-Out - Capital Transfers	F		
33	E	5775	Nonbudgetary Financing Sources Transferred In			
33	Е	5776	Nonbudgetary Financing Sources Transferred Out	F		
33	Е	5780	Imputed Financing Sources	F		
33	E	5790	Other Financing Sources	F		
33	E	5791	Adjustment to Financing Sources - Downward Reestimate or Negative Subsidy	F		
33	E	5792	Financing Sources To Be Transferred Out - Contingent Liability	F		
33	E	5795	Seigniorage	N		
33	E	5800	Tax Revenue Collected - Not Otherwise Classified	F/N		
33	E	5801	Tax Revenue Collected - Individual	F/N		
33	E	5802	Tax Revenue Collected - Corporate	F/N		
33	E	5803	Tax Revenue Collected - Unemployment	F/N		
33	E	5804	Tax Revenue Collected - Excise	F/N		
33	E	5805	Tax Revenue Collected - Estate and Gift	F/N		
33	E	5806	Tax Revenue Collected - Customs	F/N		
33	E	5820	Tax Revenue Accrual Adjustment - Not Otherwise Classified	F/N		
33	E	5821	Tax Revenue Accrual Adjustment - Individual	F/N		
33	E	5822	Tax Revenue Accrual Adjustment - Corporate	F/N		
33	E	5823	Tax Revenue Accrual Adjustment - Unemployment	F/N		
33	E	5824	Tax Revenue Accrual Adjustment - Excise	F/N		
33	E	5825	Tax Revenue Accrual Adjustment - Estate and Gift	F/N		
33	E	5826	Tax Revenue Accrual Adjustment - Customs	F/N		
33	Е	5830	Contra Revenue for Taxes - Not Otherwise Classified	F/N		
33	Е	5831	Contra Revenue for Taxes - Individual	F/N		
33	E	5832	Contra Revenue for Taxes - Corporate	F/N		
33	Е	5833	Contra Revenue for Taxes - Unemployment	F/N		
33	Е	5834	Contra Revenue for Taxes - Excise	F/N		
33	Е	5835	Contra Revenue for Taxes - Estate and Gift	F/N		
33	Е	5836	Contra Revenue for Taxes - Customs	F/N		
33	E	5890	Tax Revenue Refunds - Not Otherwise Classified	F/N		

000	1	rosswalk - Balance Sheet for Fiscal 2012 Reporting USSGL Account Attributes/1				
Line No.		USSGL	USSCI Account Title	Fod / NonFod	Add Info	
33		<b>Acct.</b> 5891	USSGL Account Title	Fed / NonFed	Addl. Info.	
33 33	<u>E</u> E	5891	Tax Revenue Refunds - Individual	F/N F/N		
<u>33</u>	E	5893	Tax Revenue Refunds - Corporate	F/N F/N		
<u>აა</u> 33	E	5894	Tax Revenue Refunds - Unemployment Tax Revenue Refunds - Excise	F/N F/N		
<u>აა</u> 33	E	5895	Tax Revenue Refunds - Excise  Tax Revenue Refunds - Estate and Gift	F/N F/N		
<u>აა</u> 33	ᄩ	5896		F/N F/N		
<u>აა</u> 33	IE	5900	Tax Revenue Refunds - Customs Other Revenue	F/N F/N		
33	E	5900	Contra Revenue for Other Revenue	F/N F/N		
აა 33	E	5909		P/N N		
<b>33</b>	[	5921	Valuation Change in Investments - Exchange Stabilization Fund	l N		
33	E	5922	Valuation Change in Investments for Federal Government	N		
			Sponsored Enterprise			
33	E	5923	Valuation Change in Investments - Beneficial Interest in Trust	N		
33	E	5990	Collections for Others - Statement of Custodial Activity	F/N		
33	E	5991	Accrued Collections for Others - Statement of Custodial Activity	F/N		
33	E	5993	Offset to Non-Entity Collections - Statement of Changes in Net Position	F		
33	E	5994	Offset to Non-Entity Accrued Collections - Statement of Changes in Net Position	F		
33	E	5997	Financing Sources Transferred In From Custodial Statement Collections	F		
33	E	5998	Custodial Collections Transferred Out to a Treasury Account Symbol Other Than the General Fund of the Treasury	F		
33	E	6100	Operating Expenses/Program Costs	F/N		
33	Е	6190	Contra Bad Debt Expense - Incurred for Others	F/N		
33	Е	6199	Adjustment to Subsidy Expense	N		
33	E	6310	Interest Expenses on Borrowing From the Bureau of the Public	F		
			Debt and/or the Federal Financing Bank			
33	Е	6320	Interest Expenses on Securities	F/N		
33	Е	6330	Other Interest Expenses	F/N		
33	Е	6340	Interest Expense Accrued on the Liability for Loan Guarantees	N		
33	E	6400	Benefit Expense	F/N		

	USSGL Account Attributes/1				utes/1
Line	Trial	USSGL			
No.		Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	E	6500	Cost of Goods Sold	N	
33	E	6600	Applied Overhead	N	
33	E	6610	Cost Capitalization Offset	N	
33	E	6710	Depreciation, Amortization, and Depletion	N	
33	E	6720	Bad Debt Expense	F/N	
33	E	6730	Imputed Costs	F	
33	E	6790	Other Expenses Not Requiring Budgetary Resources	F/N	
33	E	6800	Future Funded Expenses	F/N	
33	E	6850	Employer Contributions to Employee Benefit Programs Not	F	
			Requiring Current-Year Budget Authority (Unobligated)		
33	E	6900	Nonproduction Costs	F/N	
33	Е	7110	Gains on Disposition of Assets - Other	N	
33	Е	7111	Gains on Disposition of Investments	F/N	
33	E	7112	Gains on Disposition of Borrowings	F	
33	E	7171	Gains on Changes in Long-Term Assumptions - From Experience	N	
33	Е	7172	Losses on Changes in Long-Term Assumptions - From Experience	N	
33	E	7180	Unrealized Gains	F/N	
33	Е	7190	Other Gains	F/N	
33	Е	7210	Losses on Disposition of Assets - Other	N	
33	Е	7211	Losses on Disposition of Investments	F/N	
33	Е	7212	Losses on Disposition of Borrowings	F	
33	Е	7271	Gains on Changes in Long-Term Assumptions	N	
33	Е	7272	Losses on Changes in Long-Term Assumptions	N	
33	Е	7280	Unrealized Losses	F/N	
33	Е	7290	Other Losses	F/N	
33	E	7300	Extraordinary Items	N	
33	Е	7400	Prior-Period Adjustments Due to Corrections of Errors	F/N	
33	E	7401	Prior-Period Adjustments Due to Changes in Accounting Principles	F/N	
33	E	7405	Prior Period Adjustments Due to Corrections of Errors - Years	F/N	
			Preceding the Prior Year		

				USSGL Account Attrib	outes/1
Line No.	Trial Bal.	USSGL Acct.	USSGL Account Title	Fed / NonFed	Addl. Info.
33	Е	7500	Distribution of Income - Dividend	F/N	
33	Е	7600	Changes in Actuarial Liability	N	
34	Total	Net Pos	ition		
34	This I	ine is cal	culated. Equals the sum of lines 30 through 33.		
35	Total	Liabilitie	es and Net Position		
35	This I	ine is cal	culated. Equals the sum of lines 28 and 34.		

#### **Footnotes and Additional Information:**

1/ Use USSGL proprietary account attribute domain values as provided in USSGL Section IV, page 4.

2/ Related to Government Account Series securities purchased using deposit funds.

3/ FASAB recognizes amounts returned to Puerto Rico and the Virgin Islands as nonFederal custodial liabilities as referenced in FASAB SFFAS No. 7, paragraph 289.

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